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July-August, 1966



JOB WELL DONE: A.T. (Tommy) Legge, former Finance Director of Medicine Hat smiles on receipt of a portrait of himself from Mayor H. Veiner. Presentation of two portraits (one to hang in the City Hall) was made at abanquet held in April on completion by Mr. Legge of 52 years of service to the City of Medicine Hat. (Howard Heid Photo)

. MEDICINE HAT'S FINANCE DIRECTOR

VETERAN OFFICIAL HONORED A record of civic service unequalled in Alberta has been ac-

A record of civic service unequalled in Alberta has been acknowledged for Medicine Hat's former Finance Director, Alfred Thomas Legge. A banquet in "Tommy" Legge's honor in April was attended by some 300 with guests on hand from many district points as well as Calgary, Edmonton and Lethbridge. In the main tribute local public school secretary-treasurer, George Davidson, said Mr. Legge had brought dignity and honor to his profession through his dedication in service to his fellowmen, and the progressive achievement of the community through understanding of the needs of others and ever tireless efforts to meet these needs.

On behalf of the Alberta Government, Angus Morrison, Deputy Minister of Municipal Affairs of Edmonton said Mr. Legge's 52 years of municipal service was a record for Alberta and likely for all of Canada. Greetings were extended from Calgary by that City's Finance Director Ian Forbes.

Medicine Hat's Mayor Harry Veiner described Tommy Legge as a dedicated and faithful servant of the city, and said he has always valued Mr. Legge's advice which through the years proved to be "very sound". Mayor Veiner also stated that the Finance Director had never let personalities or personal feelings interfere with or influence civic decisions. Medicine Hat's excellent financial position was largely due to Tommy Legge, he said. Mayor Veiner then presented two portraits of Mr. Legge to the retiring city official, one for himself, and the other to be placed in a prominent and permanent place in the present, and later in the new City Hall.

Lethbridge was represented by Mayor Frank Sherring. Also on hand were the Secretary to the Union of Alberta Municipalities, Ernie Newman of Edmonton, and J.B. Laidlaw, Assessment Commissioner.

Present also were representatives from the Cities of Red Deer and Edmonton as well as from the Towns of Brooks, Redcliff, Bow Island, Irvine, Maple Creek and Leader, Saskatchewan.

During the evening a number of telegrams were read congratulating Mr. Legge on his tremendous record of service. These included messages from Prime Minister Lester B. Pearson, Premier Manning and Lieutenant Governor Grant MacEwan as well as from other sources.



INSTRUCTORS and ASSESSORS of the first short course in land appraisal and assessment completed their studies at the Vermilion Agricultural and Vocational College in May. (Front row): Ed Prehodchenko, Tommy Cameron, Morley McEachren, all of Edmonton; (Standing): Norm Jensen, Edmonton; Lloyd Seath, Instructor; Steve Jakubiec, Lloydminster; Rene Gagne and Allan Bell, Edmonton; Dick Huber, Gunn; Doug Cottrell, Edmonton; Ken Stone, Instructor.

o AT VERMILION . . . OLDS . . . FAIRVIEW

HOLD COURSES FOR ASSESSORS

Concentrated short courses in land appraisal and soil rating were completed at Alberta's Three Agricultural and Vocational Colleges in May. Some 26 assessors from the Department of Municipal Affairs and various centres in the Province took the course. Covering three weeks, the courses are conducted by regular qualified staff at each of the colleges and include intensive field trips and evening classes.

Courses are non-certificate bearing, but provide advanced knowledge of soil classification profiles and their related productivity. Similar courses are planned for the coming year.

REPORTS BY D.A. BANCROFT

BANFF COURSES FACE CHANGES

Necessity of maintaining a balance between political and administrative discussions and the possibility of holding separate courses were pointed out by D.A. Bancroft, Supervisor of Public Administration, in his reports of the two Refresher Courses held at the Banff School of Fine Arts June 6 to 11. Attendance at both The Municipal Administration Course and the School Secretaries Short Course and Trustee Seminar showed an increase over last years totals, according to Mr. Bancroft, but the latter did not maintain the growth trendset over the past several years.

In his reports, Mr. Bancroft observed the facilities of the Banff School "would not accommodate the numbers intending to gather there" and cited lack of bedroom and parking space as inadequate. Referring to school secretaries and trustees he suggested a "separation of the trustees and secretary-treasurers into two groups as a possible remedy.

Excerpts from Mr. Bancrofts reports follow:

MUNICIPAL ADMINISTRATION

One of the older purposes of this year's refresher course was demonstrated when the new legislation on "home-owner discounts" and "preventive welfare programs" was discussed by officials of the provincial departments concerned. The opportunity for (To Page 2)

SECOND

HIGHLAND SOLILOQUY

I went in search of poems To describe the mountains I knew, And though I scanned many volumes The verses I found were few. For rare are attempts to capture In words of a measured pace The spell of our highland landscape, With its grandeur, strength and grace.

But to those who know their beauty, And sense their healing peace, They bring a balm of stillness, And joys that never cease. For when caught in the busy tumult, In a rush with bustle and strife, We retreat in our minds to memories Of a quieter, better life.

We tramp with unhurried footsteps Up a trail which is rough and bare; And we know when we reach the summit Of the scene that will greet us there. We see the walls of granite, With their tops of glistening snow; We see the lakes in their colors Spread like rare little gems below. o Evelyn Boyd

NOTED AT BANFF

Anyone at Banff on June 6, 7, 8, for the Municipal Administration Course must have thought involuntarily of those lines by James Russell Lowell where he says "And what is so rare as a day in June? Then if ever come perfect days; Then Heaven tries the earth if it be in tune; And over it softly her warm ear lays".

It's more than likely the mountains effect each of us differently. For example in her soliloguy printed above, Miss Boyd is impressed with the peace and serenity which the high country means to her. In another verse she might have said something about the sense of exhilaration that comes from the incredible bulk and grandeur of mountain scenery. Especially on those sparkling days we enjoyed this time around.

We were real glad to see Frank Ewing during the proceedings. Not that we have to remind many municipal people what Frank will be remembered for; but as one example, let's mention what he had to do with changing the locale of the courses to the Banff School of Fine Arts; and for another, how he dreamed and worked for the pension plan now being enjoyed by local government personnel. With these as a beginning, not many will leave a clearer mark for those who follow.

According to Don Bancroft, registrations this year were up as much as 10% over 1965, with lapel cards, coffee cups and even chairs at a premium to prove it. Growth like this indicates the value of these courses and must be most rewarding for those whose unsung labor keeps them (the courses, that is) going.

If we were to offer a suggestion, it might be to retain an outside name to deliver the keynote address. It might be interesting also to stage a model meeting of secretary and councillors wrestling with typical problems, mostly serious.

Still striving to be constructively critical, we venture that anyone with or without a hearing problem would welcome a real good public address system . . . one good enough to carry a middle-sized whisper to the far corners of the auditorium. But nothing makes an auditor slip quietly into a doze more certainly than not being able to hear what's being said. Clearly, we mean, and without straining.

Mayor Fowler, Councillor Jon de Bruijn and Secretary-Treasurer Lloyd Wheating, put St. Albert squarely in the spotlight with their presentation to every guest at the banquet of a generous slice of St. Albert's Centennial Cake. Dressed in immaculate chefs costumes, the three officials added color to the proceedings as they went about their chores. Incidentally, the cake was delicious, with everything in it

PAGE

from Alberta except the cherries. They came from the Okanagan.

The 28th Annual Refresher Course was special for us in a personal way. We want to thank most sincerely all those who wished us well when they heard of our imminent retirement. The warmth of these wishes will remain with us.

We've no doubt viewpoints on retirement (as on mountains) vary widely with each individual. As far as we can see the step is neither the end nor the beginning. Rather its another new experience among many to be enjoyed. Thanks again. For everything.

R.A. Cantelon .

BANFF COURSES FACE CHANGES

(From Page 1)

secretary-trea-

surers to question officials on such matters is most valuable, but it should be recognized, that about one-third of the delegates were elected council members which might perhaps have diverted or distracted the discussion from the areas most important to administration. The session on new legislation is always an important one. This

year the discussions were quite likely and probing, both in the joint meeting of all delegates and in the separate rural and urban sections. It was evident that elected persons were taking a more active part in the discussions than in previous years, and the policy or political aspects received more attention than they might have done in other years. It will be one of the problems to be faced in future meetings of this kind to keep a balance of political and administrative aspects in the discussion without allowing either to completely dominate it. Too much emphasis on either of the aspects would likely tend to inhibit the free and frank question and answer, open discussion processes that are so valuable in the "New Legislation" sessions.

Again this year the secretaries were involved in presenting papers prepared by themselves. The rural program contained one full half-day with eight presentations on the subject of "everyday problems." A suggested follow-up to this groups' discussions with written comments and notes of experience and practical solutions to problems was invited from the audience.

Four additional papers by secretaries (one a town manager) were delivered in one-half of the last half day session on "protective services." Again the contributors demonstrated a commendable proficiency insurveying the broadsubject, breaking it into suitable topic areas, and in researching their assigned topics. The written papers and their deliveries were worthy efforts and contributed substantially to the value of the whole refresher program.

Four special invited speakers dealt with "Purchase Rental Agreements" (Wayne Pendleton), "Annual Financial Reports" (W. B. Bolton, read by Prof. J.E. Mulloy), "Urban Renewal of Towns" (by John Woodroffe), and "Recent Court Cases" (A.M. Brownlee).

The total number of persons accommodated in the Banff School of Fine Arts in connection with this years program was 293, of which 238 were participants and 55 were non-participating wives and other guests. For 1967 the number to be accommodated may reach 320. The banquet was served for 249 persons including 39 who were not in residence at the Banff School.

SCHOOL SECRETARIES AND TRUSTEES

Growth in registrations at the School Secretaries Short Course and Trustees Seminar held at Banff School of Fine Arts (To Page 8)

THIS MONTH

WATER DIVERSION SCHEMES

By Hon. Harry Strom, Minister of Agriculture......3 DEPARTMENT of MUNICIPAL AFFAIRS

Public Expenditure & Revenue Study Committee Report . .

Long in the Service: H. KARL FLEMING.....



LET'S TAKE A LOOK AT

WATER DIVERSION SCHEMES

BY HON. HARRY STROM, MINISTER OF AGRICULTURE

AN ADDRESS BY MR. STROM TO THE EDMONTON CHAMBER OF COMMERCE

I would like to deal in the time allotted to me, on Alberta's position as far as water is concerned. I know everyone appreciates the role which a country's water resources play in its economic development when one considers the relationship of water and its various uses to our everyday living. There is a growing interest in our water resources in Canada today by various organizations and government agencies at all levels of government. Water is the most wonderful substance on earth. No scientist could imagine a single abundant liquid with a longer list of remarkable properties to serve man's needs so fully, so says Dr. John S. Bates, Chairman of the New Brunswick and Nova Scotia Water Authorities. This observation clearly illustrates the trend of thought in Canada today. This resource is no longer taken for granted.

Water, as most people think of it, is an essential commodity -to drink, to wash with, to swim and fish in, to sail upon. But in terms of sheer quantity, water for domestic or recreational use is literally a drop in the bucket compared with the needs of industry and agriculture. Many times more water than any other raw material goes into manufacturing. For example, up to 20,000 gallons of water go into making one ton of steel; up to 65,000 gallons for one ton of newsprint; 200 gallons for a case of canned goods; 800 gallons for one barrel of oil; 300 gallons for a barrel of beer and nearly that quantity for a gallon of whiskey. A pound of steak has used five gallons of water before it reaches the meat counter. On irrigated land half a million gallons of water go into the production of a ton of hay, 17,000 gallons into a bushel of wheat."

The total amount of water available to us is still limited by the amount we receive from the original source - precipitation. It becomes the responsibility of any who administer water resources to insure that this water is not misused or abused, and that its application to its various uses is in the best interest of all. Alberta believes that the development and utilization of our water must logically follow two diversified, and yet related, concepts. There must be a program that will insure adequate supplies of water to meet future demands, while at the same time, there must be a program to accommodate immediate needs.

NATION of WEALTH:

In the past three centuries Canada has grown from a number of scattered settlements on the eastern seaboard and the lower St. Lawrence, where about 3,000 people lived under primitive, pioneer conditions, to a continent-wide nation of great wealth and resources numbering nearly 20 million. This expansion has come about with almost total disregard, until recently, for conservation of water, the resource most needed for life, agriculture and industry. It has not been until recent years that we have fully recognized the important relationship between the amount of water in streams and wells, and the rainfall on the watershed, or what we call the recharge area of these streams and wells. We know today that rivers cannot be studied without examining the land through which they flow. We have come to recognize that good forests, good soils and good water go hand in hand.

In the original wilderness of Canada there had been built up a mutual society of balance among the waters, soils, grasses, forests and all animal life. Today, however, hiding behind our mechanistic contraptions with a sense of security that is false, we have disrupted this natural balance. We harvest grain, grind flour and bake bread by machinery and electric power, but disregard the fact that the materials of a pound loaf have used up almost two tons of water. We grow acres of corn to eat or feed to livestock without remembering that an acre of corn in its growing season transpires 3,000 ton of water. And what of our future requirements? It is estimated that by 1980 municipal demands will double, industrial expansion will require from five to six times its present use of water. Per capita domestic requirements will increase by 35%, and unless new, revolutionary and more economical means are discovered for the treatment of sewage and waste products, sewage pollution in our streams will account for a large portion of our total water supplies.

Alberta today finds herself in a very enviable or very unenviable position depending from what point the problem is viewed.

I might say again, as we have said many times, that there are two points to which Alberta objects. Number one is the establishment of a water authority with a substantial measure of jurisdiction over the water resources of the Saskatchewan-Nelson Basin; and the second point is in the matter of use for the future.

INTER PROVINCIAL WATERS:

Alberta has always recognized and respected the interprovincial nature of the waters rising on the east slope of the mountains situated in Alberta; and we have always expressed our willingness to participate in any interprovincial tribunal set up to facilitate the beneficial and equitable use of such waters, providing the powers of such a tribunal did not extend beyond that of an advisory body to their respective governments.

In the meantime we in Alberta have taken some of the initial steps necessary to protect the water for Alberta and the other Provinces concerned.

First a word about pollution control. Alberta has spent large sums of money for the control of pollution in our streams. Our Department of Health, through the Division of Sanitary Engineering, have made stringent regulations controlling levels of pollution in our waters. One large pulp and paper company that recently concluded an agreement with our Government spent months negotiating the agreement largely because of our demands upon that company for pollution control and as a result they will spend several million dollars to control pollution. The Sanitary Division has a continuing program of regular assessment of the waste waters released to the rivers in Alberta and the associated pollution effect on the receiving rivers. This work was started in 1950 and includes specific laboratory testing facilities. Cities and industry are required to meet certain standards and this is mostly at their own expense.

Alberta has been very concerned about the draining of our so called "wet areas" of the Province as we feel this will tend to deplete available water supplies. We know that Ontario has spent 50 years draining many of their wet areas and for the last two or three years they have been extremely concerned about the depletion of water and are now trying to restore the water table to its former level.

We have presently underway some research projects in our water shed areas:

- 1. To determine the hydrology, particularly relating to precipitation, runoff, and groundwater, and their inter-relationships;
- 2. To determine the effects of timber harvest upon water yield and flow regime; and
- 3. To develop methods of manipulating high elevation, sprucefir forest for purposes of protecting or improving watershed values.

The plan to attain the objective includes the establishment of hydrometric and climatological networks to learn the water budget and calibrate the basin, to carry on plot and reconnaissance studies, and finally to test watershed improvement methods experimentally. Climatological and hydrometric instrumentation was virtually complete at the close of the 1964 season. Some major work remained to be done in establishing groundwater wells and piezometers.

RESEARCH on THREE BASINS:

There are three basins on which research is being carried on at the present time. These projects will be giving valuable information on water supplies on our Eastern Rockies watershed areas. The Federal Government has been giving financial grants towards this re-

About the year 1943 the late Mr. Ben Russell asked Mr. Grindley to use his spare time to up-date the existing plans for upstream storage projects which had been surveyed by the Reclamation Service of Canada, and Public Works of Canada. He also asked him to look at any promising sites which had been overlooked.

Since that date, we have received the help of new topographic maps from the Department of Mines and Technical Surveys which have proved to be invaluable. The site for the Brazeau Dam was located with the aid of these new maps. We now have an impressive selection of new sites and we are fitting these together for a very long-range plan of development. The Three Rivers site on the Oldman River is an example of one of our selections.

All of our sites are now receiving much more detailed hydrologic and geological studies than ever before. Our present diversion (To Page 7) studies are based on gravity flow.

A SURVEY OF THE

DEPARTMENT OF MUNICIPAL AFFAIRS

BY THE PUBLIC EXPENDITURE & REVENUE STUDY COMMITTEE

FROM CHAPTER VII OF "THE COMPLETE AND FINAL REPORT" OF THE COMMITTEE

The Assessment Commission would be responsible not only for the actual assessment, as now carried out by the Assessment Branch, but also for assessment equalization. The chief difference between this re-organization and the present structure would be that the Director of Assessment would be directly responsible to the Assessment Commission and the latter, in turn, directly responsible to the Executive Council. All assessments whether carried out in the I.D.'s by officers of the Field Service Branch of the Department of Municipal Affairs, or in the municipalities by departmental assessors or contract assessors, should be subject to the specifications and inspection of the Assessment Commission, just as such assessments are now done according to specifications laid down by the Assessment Commissioner and checked by the Assessment Branch.

This recommendation stems from our belief in two propositions:

- 1. That the property tax is, and will remain, an important part of the Province's revenue structure.
- That equitable assessment on a province-wide basis is a complex and difficult responsibility and that it should be performed by an independent organization in as objective and simple a fashion as possible

The general framework of rules, such as provision for exemptions, the classes of real property to be assessed and so on must be laid down by government as is now done under the Assessment Act. Within this prescribed framework we would hope that the proposed assessment commission might develop as simple and as equitable an assessment of both urban and rural properties as is humanly possible.

THE PROPERTY TAX and ASSESSMENT

Alberta residents and corporations pay in excess of 500 million dollars of direct taxes annually to their three levels of government. Property taxes (including business taxes) to the provincial and municipal governments account for about one third of this total, or some 172 million dollars for the fiscal year 1964-65.

The property tax constitutes practically the only major source of revenue available to the municipal governments. In addition to levies which vary as between various municipalities to support local municipal services, a province-wide levy of 26 mills to support the School Foundation Fund and 4 mills to support the Hospital Program are also levied. These receipts are pooled and used to support schools and hospitals on a formula basis which results in a large measure of equalization of service as among the richer and poorer areas of the

It is the application of these province-wide taxes on property and improvements, subject to certain exemptions, which renders imperative a province-wide equalization of assessment if equitability among taxpayers is to be achieved. The combined school and hospital taxes of 30 mills applied to an assessment of about 2.5 billion dollars yields some 75 million dollars.

The application of province-wide property taxes is not a new phenomenon; we have had them under one name or another since 1918. The continually rising level of both assessments and mill rates has, however, prompted ratepayers to exhibit increasing concern as to their equitability and hence to the methods of assessment which are being employed. Such methods of assessment are not easy to understand under the best of circumstances; the provincial and local governments have not, in our opinion, made an adequate effort to help those of its citizens who are prepared to try.

The Committee has not made an exhaustive examination of assessment methods currently employed in Alberta. From our brief examination, however, several conclusions emerge:

- The problem of assessment appears to have been complicated by numerous exemptions from taxation which have been granted by legislative enactment. Such exemptions include, among others, religious houses of worship, certain private clubs, properties of exhibition boards and farm improvements.
- The piecemeal modification of the structure of assessment over the years has come close to making it incomprehensible to the layman - and the vast majority of those paying property taxes are laymen insofar as assessment techniques are concerned.

The Committee is not of the opinion that there should be no

exemptions from property assessment and taxation, although we do feel that these should be as few as possible. We do think that an examination of these exemptions is warranted. That the Government has been concerned with the possible inequitability of a number of these exemptions is evidenced by a provision in the Municipal Tax Exemption Act of 1965 whereby a municipality may apply to the Local Authorities Board to have specific exemptions removed.

We are not in a position to judge as to whether the assessment structure as between urban and farm properties is equitable. Buildings are assessed in the urban areas on the basis of cost less depreciation; farm buildings are exempt from taxation. In the latter instance we feel that this provision favours the intensive farmer who uses a large investment in buildings and a relatively small area of land as compared with the extensive farmer or rancher who uses few buildings and comparatively large areas of land. There is some evidence that part time farmers who build near their urban places of work and erect substantial residences are able to avoid taxation by qualifying as "farmers" from the standpoint to municipal assessment requirements.

Finally, we have been concerned with the methods currently employed of rating land used for grazing relatively to that used for cultivated crop production. Judging from the recent modification of the relationship between carrying capacity and assessed value of grazing land and the subsequent revision of such modifications which have been made by the Assessment Branch the latter appears to share our concern regarding this relationship.

The assessment of grazing lands is of concern, not only to the owners of deeded land used for grazing purposes, but also to the holders of Crown grazing leases. Grazing rentals are determined on a royalty basis, varying from 12 1/2 to 20 per cent of the market value of the gain in weight of the feeder cattle produced by this grass. One half of the grazing rental is construed as taxes and remitted by the Department of Lands and Forests to either the municipality or to the Department of Municipal Affairs depending on the location of such lands.

The Committee agrees that there must be a parity between the tax on grazing lands held under Crown lease and those held by title in fee simple. In addition lease rentals must yield a return to the Province which represents a fair rental charge. Such a parity does not exist at present. Either lease rentals are too low or the present assessment and tax on deeded grazing lands are too high.

All of these points merit a closer examination than we have been able to give to them. Accordingly we recommend the establishment of a small committee charged with the following responsibilities:

- 1. To conduct an examination of the present method of assessment of both urban and rural properties.
 - 2. To appraise this structure of assessment.
- 3. To examine and appraise the present exemptions from assessment and taxation.
- 4. To prepare a report outlining the present assessment structure, the extent of the exemptions therefrom, and to make any recommendations which it sees fit as to how this assessment structure might be simplified and improved.

In our view the preparation and consideration of this report is a necessary prerequisite to the re-organization of the assessment machinery which we have suggested in Section 1 above.

TAXATION of SUMMER VILLAGES

A particular complaint regarding assessment has arisen in the case of the summer villages. The stage for this complaint was set in 1950 when "the tax base on buildings and improvements in rural municipalities was raised from sixty-six and two thirds to one hundred per cent of fair actual value." Since this amendment raised the tax base comparatively little because of the low proportion of improvement assessment, mill rates were not lowered appreciably and tax levies in hamlets would have increased by nearly 50 per cent. Accordingly a discount on assessment of improvements in hamlets of up to 40 per cent was permitted. In 1958 the tax base on improvements was reduced again – this time to 60 per cent of fair actual value. However, the hamlet discount was permitted to remain at the discretion of the assessor.

These discounts were applied to summer villages pending a general reassessment on the basis of the 1959 assessment manual. A re-



Municipal District Act

5th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and

enter a copy in the minutes. Sec. 61(1)(v).

August 1 - Second third of the School Foundation Program Fund requisition due to Department of Education. Sec. 304a. School Act.

Town and Village Act

15th – Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 67(r).

August 1 - Second third of the School Foundation Program Fund requisition due to Department of Education. Sec. 304a. School Act.

August 10 - Enumerator shall submit his list to the secretary-treasurer on or before this date. Sec. 112.

August 15 - Secretary-Treasurer shall prepare, certify and post in his office, a copy of the voters list on or before this date. Sec. 's 113 and 115.

August 16 - Notice of completion of the voters list must be posted in at least six places on or before this date. Sec. 116.

September 1 – On or before this date the secretary-treasurer shall prepare a tax roll and mail tax notices. Sec. 368.

Note: Application for change or addition of names on the voters list must be received by the secretary—treasurer prior fo September 6. Sec. 120.

Assessment Act, 1960

August 31 - The council of a town, village, municipal district ocunty may pass a by-law on or before this date to authorize the assessor to use the current years assessment for the next following year. Sec. 's 16 and 19.

Crown Property Municipal Grants Act

Each municipality is reminded to make application for grants in lieu of taxes on Crown properties asset out in the above noted act .

Tax Recovery Act

August 1 - Not later than August 1st the Land Titles Office shall notify registered owners etc. of any caveat. Sec. 7. E.J.B.

... AND ALSO FOR

Municipal District Act

4 5 6 7 8 9 10 11 12 13 14 15 16 17 76 19 20 21 22 23 24 28 26 27 28 29 30

5th – Secretary–treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(1)(v).

Sept. 1 – Second third of Hospital Benefits Plan requisition due to Department of Municipal Affairs. Sec. 50. Alberta Hospitals Act.

Sept. 15 – Third quarter of supplementary school requisition due. Sec. 338.

Sept. 15 – On or before this day the secretary-treasurer shall enter in the assessment and tax roll a statement of all taxes. Sec. 335.

The secretary-treasurer shall mail tax notices and also notification of estimated assistance by the Province to all ratepayers. Sec's . 347 and 347a.

Sept. 15 - Prior to this date the council shall provide for holding a nomination meeting on the first Saturday in November. Sec. 96(1).

Town and Village Act

15th – Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 67(r).

Sept. 1 – On or before this date the secretary-treasurer shall enter in the assessment and tax roll a statement of all taxes. Sec. 368.

The secretary-treasurer shall mail tax notices and also notification of estimated assistance by the Province to all atepayers. Sec's. 370 and 370a.

Sept. 3 - Summer Village councillors assume office the first Saturday in September at 7:30 p.m. Sec. 23(4)(c).

Sept. 3 – Auditor is to be appointed at the first meeting of the summer village. Sec. 23(4)(e).

Sept. 10 - Post list of names to be added to voters list on or before this date. Sec. 121(1).

Sept. 14 - Appoint a returning officer prior to this date. Sec.

127(1).

Sept. 15 - Third quarter of supplementary school requisition due. Sec. 355.

E.J.B.

A SURVEY of the DMA (Cont'd)

assessment of summer villages began in 1964 and discounts were dropped placing improvements in these villages on a common assessment basis with those in other municipalities. The result was a sharp rise in the assessment and taxes payable on properties in summer villages – the increase in equalized assessment in some cases exceeding 300 per cent.

The chief arguments advanced by property taxpayers in summer villages has been that their properties are used only during a part of the year, that their children go to school elsewhere and that farm improvements are exempt from assessment.

The Committee is of the opinion that it is not feasible to attempt to assess a property tax on the basis of the use which the particular property owner makes of the services which the proceeds from the tax are used to provide or, indeed, on the basis of the number of months during the year which the owner uses the property. The school and hospital taxes are levied on all properties regardless of whether the owner has children going to school or whether he uses the hospital services provided. Similarly it seems inappropriate to assess properties on the basis of the length of time which they are used during the year. This would apply to vegetable canning plants, beet sugar factories, some motels and other properties.

The Committee shares the misgivings of the taxpayers in summer villages as to the wisdom and equitability of exempting farm improvements from assessment and taxation. None the less we think the assessment structure should be looked at as a whole and it was for this reason that we have recommended the setting up of a committee to do this job. We are confident that they would include an appraisal of assessment and taxation of summer villages as part of their assignment. Our own judgement would be that properties in summer villages should be assessed and taxed on the same basis as properties in other villages. THE LOCAL IMPROVEMENT DISTRICTS and the SPECIAL AREAS

The majority of the residents of the forty-nine improvement districts and the two special areas appear perfectly happy to have their affairs handled by the Department of Municipal Affairs. They exercise some voice through their advisory boards, although as we have noted, there are advisory boards in only twenty of the improvement districts. Since these are established by local request, one can only conclude that such a request has not been forthcoming.

The proponents of local self-government are inclined to believe that the residents of some areas governed by the Department of Municipal Affairs now have the resources and the ability to manage their own affairs. The Special Areas have been reduced from five to two in number, although the total area was only cut from 7 to 5 million acres. Farmers and ranchers in these areas have been able to enlarge and reorganize their holdings and to lease lands which had reverted for non-payment of taxes. Viable farm and ranching units have been established. Experience suggests that tax recovery lands should remain in the hands of the Crown to prevent their being again brought under cultivation during a cycle of wet years. Security of tenure, including the privilege of transferring such leases, must be assured to the lessee if the units using them are not to be disrupted.

The use of the term "special" to describe the municipal organization of these areas has proved unfortunate in that it has been accepted too literally. There are other areas in the brown soil zone and economic characteristics and which have been able to organize successfully as either counties or municipal districts. We can see no valid reason why the Special Areas could not be brought under the county form of local government and we recommend that steps be taken toward this end.

A necessary prerequisite of the voluntary organization of local government in both the improvement districts and the special areas is to ensure that present land assessment, tax rates and grazing rentals on the one hand and municipal and road grants on the other are comparable. This comparability of assessment and tax rates has been achieved in the improvement districts although there is some evidence that expenditure on roads in these areas has been disproportionately high. To a degree this is justifiable since many of the improvement districts are in the northwhere new settlement is taking place and the initial provision of necessary roads is a costly undertaking.

It has been represented to this Committee that the Department of Highways has constructed access roads in improvement districts in the southern part of the Province to an unnecessarily high standard and well above the standard of the municipal roads to which they connect. We believe it wise to consider maintenance costs in relation to initial capital costs in determining the standard of construction and also to make allowance for probable future increases in traffic loads. Nevertheless, it would appear that some of the engineers in District Highway Offices are building access roads in improvement districts which are of a standard more appropriate to a secondary highway system. The Deputy Minister of Municipal Affairs, (To Page 8)

... NEW AND AMENDED LEGISLATION

MUNICIPAL ACTS SUMMARIZED

The Municipal District Act

Section 57 (1) is amended by adding the following new clause:

"(f1) he becomes a party to a contract with the municipal district contrary to clause (e) of section 86".

Section 59 is amended to provide that when a vacancy in the office of the Secretary-Treasurer occurs a successor shall be appointed by by-law.

Section 61 is amended by adding certain duties that are incombent upon the Secretary-Treasurer, his successor and his assistant.

Section 78 is replaced by a new section which clarifies the procedure to be followed in the suspension of an employee.

Section 86 is amended for the purpose of clarification and enlarging upon the ineligibility of persons to sit or vote on a council.

Section116(1) (d) is struck out and a new clause added to allow the names of a person who held a homestead lease under the Public Lands Act to be added to the voters list.

Section 132 is replaced by a new section which more clearly defines the duties of a returning officer with regard to the furnishing of polling places.

Section 228 is amended to provide that a money by-law must be approved by a two-thirds majority when not more than fifty per cent of the persons entitled to vote have voted thereon and by a simple majority when more than fifty per cent of the persons entitled to vote have voted thereon.

Section 237a is extended by adding a new subsection (3) to authorize the use of municipal equipment for certain purposes, within the boundaries of an Indian Reserve on such terms and conditions that may be agreed upon.

A new section 253a is added to authorize the council to provide ambulance services.

A new subsection lais added to section 255 which authorizes the expropriation of more land than actually required when the council are of the opinion that a more reasonable price may be obtained.

Section 274a, subsection (1) is amended by adding the following new clause:

"(e) authorizing agreements with associations for the joint use of the apparatus and equipment".

Section 274b is added to provide for the recovery of costs in certain instances for the extinguishing of fires.

Section 286 is a new section which in affect moves the provisions of section 54 of The Child Welfare Act to The Municipal District Act where it more properly belongs.

Section 296: This section is amended similarily to the amendment to section 228 with regard to the majority required for the approval of a by-law by a vote of the proprietary electors.

A new section 326d is added authorizing the council to pay for the entertainment of guests and certain other expenses.

Section 382 is amended in accordance with other amendments to the Act with regard to the majority required for the approval of a by-law by a vote of the proprietary electors.

A new section 417a is added to provide a penalty for the entering into a contract with a municipality by a Reeve, Councillor or employee for the supplying of a service or commodity other than those authorized by statute.

Section 429 is amended to provide that an agreement under this section is not operative until it has been approved by a vote of the proprietary electors.

Form 16 is amended in accordance with the amendment to section 116 of this Act.

• The Alberta Municipal Financing Corporation Act

This Act is amended to provide that debentures or other securities of the corporation may be made payable or redeemable in advance of maturity as the corporation may provide.

This amendment becomes effective on January 1st, 1966.

The Municipal and Provincial Properties Valuation Act

Section 5 is amended by adding a new subsection (2) which authorizes the Chief Provincial Assessor to adjust the assessment of the Alberta Government Telephones Commission in any instance where such assessment is affected by the change of a municipal boundary or the erection of a new municipality.

This amendment shall be deemed to have been in force at all times on and after the first day of January, 1966.

The Noxious Weeds Act

Section 33 is amended by adding a new subsection (3) which section provides that a council of a Municipal District or County may pass a by-law to prohibit any person from carrying weed seeds, screenings or mixture in a vehicle unless same is covered with a tarpaulin or similar cover in such a manner as to prevent the weed seeds etc. from leaving the vehicle.

• The Public Health Act

Section 14a is amended to change the requirements for plebiscite approval offloridation in any communal water supply from a majority of two-thirds of participating voters to a simple majority of the participating voters.

A new section 34 is added to provide for the creation, constitution, appointment and payment of expenses of an advisory council of nursing.

The Preventive Social Service Act

This is a new Act which is intended to encourage municipalities opponsor programs aimed at preventing the development of circumstances resulting in people becoming in need of help under The Public Welfare Act and The Child Welfare Act.

The Public Highways Act

This is a new Act which extensively revises the present Act, especially in such matters as classification of highways and the control of access to and development adjacent to highways both by the Province and by municipalities.

Under this Act the Minister may, make grants to urban and rural municipalities to aid in the construction and maintenance of streets and rural roads.

This Act comes into force on a date to be fixed by proclamation.

The Public Welfare Act

The new section 30 is added to ensure that municipalities provide adequate material aid.

Section 34a is a new section and provides that each municipality shall appoint welfare workers.

• The Town and Village Act

A new section 18a has been added to provide that an order providing for the alteration of the boundaries of a town or village will not affect any existing contract for the supplying of utilities to inhabitants of the affected area.

Section 23 is amended to define proprietary electors of a summer village.

Section 24 is amended to provide that the proposal to form a town may now be approved by a majority of the participants in the voting.

Section 57 is amended to clarify the duties of the Secretary-Treasurer with respect to the calling of special meetings.

Section 60 is also amended for purpose of clarification.

Sections 61, 309, 349 and 420 are all amended to provide that when a vote of the proprietary electors is required for the approval of a certain matter, it shall be approved only by a two-thirds majority when not more than 50 per cent of the eligible persons have voted thereon, and by a simple majority when more than 50 per cent of those persons eligible have voted thereon.

Section 63 is amended by adding the following new clause:

"(f1) he becomes a party to a contract with the town or village contrary to clause (e) of subsection (1) of section 108".

Section 67 is amended by adding certain duties that are incumbent upon the Secretary-Treasurer, his successor and his assistant.

Section 81 is amended by deleting the words "not exceeding thirty days".

Section 96 is replaced by a new section which clarifies the procedure to be followed in the suspension of an employee.

Section 107 is amended to assure that the name of a candidate

appears upon the assessment and tax roll on nomination day.

Section 108 is amended for the purpose of clarification and enlarging upon the ineligibility of persons to sit or vote on a council.

Section 127 is amended by striking out subsection (3).

Section 146 is replaced by a new section which more clearly defines the duties of a returning officer with regard to the furnishing of polling places.

Section 213, subsection (2) is replaced by a new subsection which clarifies the procedure to be followed in submitting a money by-law for the approval of the Local Authorities Board.

Section 262 is amended to bring The Town and Village Act in line with The Vehicles and Highway Traffic Act so that a person cannot pay a fine in lieu of prosecution for a moving offence.

Section 272b is a new section and authorizes a town or village to provide for ambulance services.

MUNICIPAL ACTS SUMMARIZED (Cont'd)

Section 283 is amended by adding a provision which authorizes the expropriation of more land than is actually required when the council are of the opinion that a more reasonable purchase price may be obtained.

Section 286a is amended by adding a new subsection to establish the amount payable for damages under this section.

Section 302 which authorizes by-laws on various subjects, is amended to authorize by-laws to regulate obstructions near intersec-

Section 303 is amended by adding a new clause (p) which authorizes the entering into an agreement with rural fire protection areas.

Section 306 is amended by striking out clause (b) and by adding a new clause (d) to authorize the prohibiting of the sale of fireworks to persons under the age of twenty-one years.

A new section 306a is added which is section 64 of the present Child Welfare Act and more appropriately belongs in The Town and Village Act.

Section 327 is struck out and a new section substituted which enlarges on the provisions of the present section 377, by providing that a license fee payable shall be comparable to the business tax payable by a similar business operating in the town or village. This section also provides for the payment of a license fee for a portion of a year only.

Section 329a, subsection (1) is amended by striking out "except transient traders".

Section 330 is struck out and a new section substituted which now provides for the licensing of circuses, caravans, etc. This new section also removes the limitation on the license fee payable by hawkers and pedlars.

Subsection (2) of section 345a is struck out which in affect removes the limitation of the amount that may be spent for the entertainment of guests of the town or village.

Section 353a is repealed.

Section 366 provided for taxes on transient traders and is repealed. With the amendment made to section 329a transient traders may be licensed under that section.

Section 395b is amended for clarification purposes.

A new section 471a is added to provide a penalty for the entering into a contract with a municipality by a Reeve, Councillor or employee for the supplying of a service or commodity other than those authorized by statute.

Section 481 is amended to provide that a town or village must now retain lost or unclaimed goods for three months instead of six. o The Child Welfare Act, 1966

This Act will repeal and replace the present Child Welfare Act which is chapter 39 of the Revised Statutes.

To a large extent the Bill is a revision of the present Act to consolidate amendments made in the past, to clarify the meaning of some provisions and to reorganize and simplify administrative procedures. But there are a number of changes of substance. These include changes in the Adoption Part in consequence of the recommendations of the Committee on Child Adoptions appointed in November, 1964 and a change in the role of municipalities in child welfare matters.

This Act comes into force on the first day of July, 1966.

WATER DIVERSION SCHEMES (From Page 3)

There is nothing new about a Nelson Basin Plan. The first plan was made by the Reclamation Service of the Department of the Interior of Canada back at the turn of this century. The plan was based squarely on the semi-arid nature of the southern portion of the prairie provinces. The area is known as the Palliser Triangle. The reclamation of this area was given the dominant priority in the planning. In 1952 the Report of the Royal Commission on the South Saskatchewan River dam underlined the need for this basic priority in our planning. Alberta can see no need to depart from this policy.

DOMINANT THEME:

Upstream diversions and upstream storages on the eastern slopes of the Rockies form the dominant theme in Alberta's plan. Here, again, we must emphasize that we have only followed the Reclamation Service plans.

There is ample evidence to indicate that it is not planning that is needed, but some action to implement the original plans of the Reclamation Service. Every year that passes without action weakens the position of upstream storage and diversion. Beautiful new highways are being built to give access to the foothills and mountains. Pipelines and oil wells are being built and ranching interests are firmly

establishing themselves on the attractive grazing lands. Much of this progress will be directly in the path of upstream developments.

The only way to even out the flow in our Eastern Slope rivers is by upstream storage and these developments will benefit all three prairie provinces.

We are irrigating 640,000 acres of land in Southern Alberta at the present time and our consumptive use of water is now in the order of one million acre-feet per annum. We have a comprehensive plan to compensate for the problem of increasing consumptive use.

- (a) The solution seems to lie in the direction of skimming off about one and one-half million acre-feet of flood water from the North Saskatchewan and Arctic drainage and diverting this to the South Saskatchewan without damaging the use of any of these rivers for the use of the rapidly growing population in our northland. This skimming off process will not be just a matter of inserting a few small weirs and canal systems. It will entail building upstream storage dams which, if operated properly, will actually improve the northern streams.
 - (b) The Plan will entail
- (1) Diversion of the Ram and Clearwater (North Sask.) Rivers to the Red Deer (South Sask.)
- (a) building storage dams on the Red Deer, Clearwater and Ram
- (2) Diversion of the Pembina and McLeod Rivers (Athabasca) to the North Saskatchewan.
 - (a) building storage dams on the Pembina and McLeod Rivers.
- (3) Diversion of the Big Smoky to the Athabasca via Lesser Slave Lake.
 - (a) Building storage dams on the Smoky and Athabasca.

PROPOSALS ARE FEASIBLE:

All of the above proposals have been examined sufficiently by our engineers to say that they are all feasible. The expenditure which, of course, could be spread over a long period of years would be about three hundred millions of dollars. The Province of Alberta should not be expected to pay for projects of this magnitude which involve benefit to the entire prairie region.

During the extended program we have referred to we would expect to see the price of nuclear energy reduced to a competitive figure with hydro. Recent statements regarding Nelson River hydro power investigations indicate a unit price per KWH of six mills. Large nuclear plants are producing power at this unit price at the present time and each new refinement will tend to reduce this figure. Unit costs of producing hydro are increasing because of higher construction costs and also because we are using up the most desirable hydrosites.

We would also expect to see a freer interchange of power over extremely high voltage transmission lines.

Although there would be some increase in irrigation, we would expect to have this water use reduced somewhat by increased irrigation efficiency. We must never lose sight of the fact that there is no substitute for water in irrigation, but there are substitute methods of producing electric energy.

We do not foresee any serious water shortages over this extended period. We have isolated pockets of water-short areas at the present time and these may have to be served either by future canal diversions or long distance pipelines.

Pollution abatement by increasing low winter flow will be a prime need and will become a dominant factor.

EXTERNAL PLANS:

Alberta's plan may be called our internal plan (this includes the Prairie Region), but we are now faced with external plans from outside agencies. These may be listed as:

- 1. The Saskatchewan-Nelson Plan of the Prairie Provinces Water Board.
- 2. The Cass-Beggs Plan. (Mr. Cass-Beggs was the former head of the Saskatchewan Power Corporation).
- 3. The N.A.W.A.P.A. Plan which has received widespread
- publicity.

 4. The Ivan Decker Plan which is a modified form of the N.A.W.A.P.A. scheme.
 - 5. Magnuson proposal

All of these plans have in mind the possibilities of making large diversions of water from Alberta, British Columbia and the Northwest Territories. The real "plum" in all these plans is the controlled flow of the Peace River, which will result from the completion of the Portage Mountain dam on the Peace River in British Columbia. It has been estimated that the control of this river will result in a relatively steady downstream flow of 40,000 c.f.s.

At the present time it would seem worthwhile to take a new look at the water resource situation in the light of new

LONG IN THE SERVICE

Although Herbert Karl Fleming doesn't work for one local authority or another as secretaries and councillors appearing in this column invariably do, the difference is much less marked when it is drawn to mind that Karl knows every ledger, report and form used by municipal and hospital officials in intimate detail, having been designing, hand-

ling and selling them for a good many

years.



Whereas a secretary-treasurer serves one council and one municipality or hospital district at a time, Mr. Fleming as manager of Municipal Supplies Ltd. serves them all. It is fairly safe to say he knows more municipal people than almost anyone else in the Province.

Mr. Fleming's municipal career began in Saskatoon 42 years ago and continued without interruption in Edmonton since May of 1930. Most of

these latter 36 years he has been travelling the highways and by-ways of Alberta wherever there is a municipal or hospital office to be found. In 1955 Karl took over the management of Municipal Supplies, but while his responsibilities changed, he has remained in close touch with his far-flung contacts. After almost 42 years he is still "on the road".

Mr. Fleming was born at London, Ontario on October 16, 1905. Coming west at an early age he attended grade school at MooseJaw and at Saskatoon, finishing his high school at the latter city. In 1924 he began with Willson Stationery at Saskatoon, intending to work for a year before taking his university, but six years later he transferred to Willson's Edmonton branch instead.

Mr. Fleming is married and is the father of three boys, one now living in Australia. He has three grandchildren, one boy and two girls. His interests other than his work include photography, carpentry, hunting and travelling. He is a charter member of the Edmonton Club, the Associated Canadian Travellers and also a member of the Knights of Columbus.

Mr. and Mrs. Fleming are the proud owners of a small holly farm on Saanich Penninsula, Vancouver Island. When asked about plans for the future, Mr. Fleming said, "Last November I enjoyed my 35th consecutive convention of the Alberta Association of Municipal Districts and Counties, and am now looking forward to my 36th and 37th. Then in 1968 my wife and I plan to turn our attention to such things as holly culture on the island. However, we'll often think of our friends throughout Alberta. Contacts and friendships of thirty-six years (he concluded) are not forgotten overnight."

WATER DIVERSION SCHEMES (From Page 7)

developments, new

thinking and new material derived from a number of sources. It is very profitable for us to look at the situation in the U.S.A.,

especially in the western part of that country.

In the Eastern United States the main concern is with water quality, but it seems obvious that the problem of water pollution will move westward. What might be termed the embryo of water pollution is already being felt here. It seems probable that the expenditure on pollution control in the future will exceed all other expenditures on water resource development.

We have made wide use of the findings of the Senate Select Committee in the U.S.A. In addition to pointing the finger at pollution they also indicated that there was no need for alarm over the water supply situation in the foreseeable future (1980 and 2000).

Partly as the result of studies for the Senate Select Committee and partly from other studies of the Resources for the Future Inc., it is now obvious that certain adjustments may have to be made in water demands after the year 2000. For example, it is felt that irrigation demand could become excessive and might hamper industrial development. This seems obvious since irrigation is a large net user of water. But, all of these sources of information underline the futility of trying to peer too far into the future because of the impact of newer technology on water use.

For many years now we have listened to the cries of alarm in our own country about impending water shortage. We can find no basis for these fears, except on the local basis. It is essential that upstream storage dams be given the greatest priority in order to get the greatest utilization of our water resources.

The Government of Canada and the Government of Manitoba have agreed to sharing the costs of hydro developments on the lower Nelson. Possible export of power is openly discussed.

WATER DIVERSION SCHEMES Cont'd)

It is my present intention to draw any conclusions from the above comments. I feel that new developments in reducing the cost of nuclear energy will modify any Saskatchewan-Nelson Basin Plan within a few years of its implementation. Our severe winter weather could represent a serious handicap to operation of any of these schemes due to icing conditions.

The costly high head pumping schemes would put the cost of the water completely out of reach for anything except industrial and domestic use.

PRIORITIES IN USE:

There is one basic consideration that we must follow in any plan of development and this concerns the priority of water use. Our priorities in use are listed as follows:

- 1. Those uses directly necessary to human life and health domestic and municipal use.
- 2. Those uses where there is no substitute for water irrigation and industrial use.
- 3. Those uses of water for which there are substitutes, e.g., hydro power and water transportation.
 - 4. Other beneficial uses of water recreation, etc.

We hear a lot about water being a renewable resource, and, of course, this is true. Unlike other resources there is no substitute for water. The availability of water will indicate the progress of any nation. It is vital to industry, agriculture and to life itself. Decisions made at this time regarding water may well dictate the course of future development for this Province.

BANFF COURSES FACE CHANGES

(From Page 2)

on June 9, 10

and 11 apparently met some effective limiting barriers this year. Although early requests for accommodation indicated a continuation of the trend of increases on the order of 10% to 20% per year, the final count of numbers accommodated and registered fell below the mark of last year. Totals for accommodation in 1965 and this year were 360 and 374 respectively, and for course registration or other participation, 398 and 389 respectively. More wives apparently are attending now than before.

It became evident some 5 days before the course was to start that facilities at the School would not accommodate the numbers intending to gather there. Some thirty people who indicated their intentions to attend did not finally register. Among the reasons for not attending, the lack of bedroom and other accommodation at the School must be acknowledged as one of the most critical. Lack of adequate parking space must also be mentioned.

Again, the suggested actions in regard to these difficulties seem to lie in separation of the trustees and secretary-treasurers into two groups which will meet at different dates and perhaps in some place other than the Banff School of Fine Arts. Some further discussion of these possibilities will be pursued in the period before the 1967 sessions are to be arranged.

The program this year was separated into two days in joint session and one day in separate session. A central theme entitled "Educational Studies and Developments" was introduced in a keynote address by Dr. T.C. Byrne, the new Deputy Minister of Education. This general theme was carried through in four periods of the program under specific topics entitled "Buildings and Building Design", "Vocational Education Matters", "Special Projects", and "School Finance." Some eighteen panel members and other participants were used in these sessions, and each session was chaired by a different chairman and convened by a member of the Alberta School Trustees Association staff. In all, the series called for contributions from twenty-six persons.

It was a full program. Only minor changes from the printed outline were made. Attendance at all sessions was very good.

DEPARTMENT of MUNICIPAL AFFAIRS (From Page 5)

Mr. A. W. Morrison,

suggested to the Committee that there would be better co-ordination between the Province and the municipalities if the district engineers of the Department of Highways were attached to municipalities on a basis similar to school superintendents who are hired by the Department of Education and attached to school divisions and counties. Such a re-alignment might also serve better to integrate the market roads of the municipalities and those of adjacent improvement districts.

Given comparability of assessment, taxes and services provided, the way is open for the establishment of local self-government in areas where both population and the per capita economic base permit. This may be accomplished and we recommend that it should be implemented where feasible, either by the reorganization of one or more improvement districts to adjacent counties or municipal districts. (To Be Cont'd)

